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NUNAVUT IMALIRIYIN KATIMAYINGI
NUNAVUT WATER BOARD
OFFICE DES EAUX DU NUNAVUT

File No: 1AR-NAN/TR/G3

June 1, 2006

By email

Mr. Robert Carreau
Corporate Manager, Environmental Affairs
Breakwater Resources Limited
Suite 950, 95 Wellington Street West
Toronto, ON M5J 2N7
Email: bcarreau@breakwater.ca

Subject: Submission of 1st Quarterly Report Reclamation Activities

Dear Mr. Carreau:

The Nunavut Water Board ("NWB") acknowledges receipt of a submission from Breakwater Resources Limited titled Reclamation Activities Quarterly Reports (1st Quarter 2005), submitted on May 10, 2006 as a requirement of Part G, Item 3 of water license 1AR-NAN0308 (previously NWB1NAN0208). This submission has been placed on the NWB public registry and is available from the NWB ftp site at the following link:

<http://ftp.nunavut.ca/nwb/1AR/1AR-NAN/Quarterly%20Reports/>

The NWB gives interested persons thirty (30) days to review the submission and make representations to the NWB. All representations shall be submitted to the NWB by mail, fax or email before July 3, 2006 5:00 pm Mountain Standard Time. At the end of the review period the NWB will review all submissions and you will be contacted should concerns arise or should additional information be needed. Thank you.

Sincerely,

Original signed by:

Richard Dwyer
Licensing Trainee

cc. Qikiqtani Distribution List